What is claimed is:

1. An adjustable high chair, comprising:

a seat portion;

a backrest pivotally connected to the seat portion; and

an adjusting unit pivotally connected to the seat portion and the backrest;

said adjusting unit further comprising:

a guiding piece connected to the backrest;

an actuating piece movably restricted by the guiding piece;

at least a transmitting piece, one end thereof connected to the actuating piece;

a sliding piece connected to the other end of the transmitting piece; and

a securing piece passing through the sliding piece, two ends thereof engaged to the seat portion to restrict the backrest from pivotally rotating relative to the seat portion;

wherein the backrest is allowed to pivotally rotate relative to the seat portion when the actuating piece is pressed to cooperate the securing piece to the extent that the two ends of the securing piece are escaped from the seat portion.

2. The adjustable high chair as claimed in claim 1, wherein the guiding piece is integrally formed with the backrest.

3. The adjustable high chair as claimed in claim 1, wherein the seat portion has a plurality of flutes for the securing piece to be respectively engaged into so that the backrest is fixed relatively to the seat portion at a predetermined angle.

4. The adjustable high chair as claimed in claim 3, wherein a plurality of recesses are further provided in one of the flutes for the securing piece

to respectively engaged into.

5. The adjustable high chair as claimed in claim 1, wherein each transmitting piece is pivotally connectedly at a point between two ends to the backrest.

6. The adjustable high chair as claimed in claim 4, wherein the adjusting unit further has a button served as a safety lock connected to the actuating piece and when the button is pressed, the securing piece is above the flute with a plurality of recesses in order to be engaged into another flute.

7. The adjustable high chair as claimed in claim 1, wherein the high chair further has a tray connected to the seat portion.

8. The adjustable high chair as claimed in claim 7, wherein the seat portion further has an arm and a movable piece engaged with the arm each other and the movable piece is connected to the tray to adjust the tray in height.

9. The adjustable high chair as claimed in claim 8, wherein the movable piece has a bump and the arm has a plurality of slits situated at different heights for the bump to be respectively engaged into to adjust the tray in height.

10. The adjustable high chair as claimed in claim 1, wherein the high chair further comprises a frame pivotally connected the seat portion.

11. An adjustable high chair, comprising:

a seat portion;

a backrest pivotally connected to the seat portion; and

an adjusting unit pivotally connected to the seat portion and the backrest;

said adjusting unit further comprising:

a sliding piece movably connected to the backrest;

an actuating piece movably restricted by the sliding piece;

at least a transmitting piece, one end thereof connected to the actuating piece and the other end thereof connected to the sliding piece; and

a securing piece passing through the sliding piece, two ends thereof engaged to the seat portion to restrict the backrest from pivotally rotating relative to the seat portion;

wherein the backrest is allowed to pivotally rotate relative to the seat portion when the actuating piece is pressed to cooperate the securing piece to the extent that the two ends of the securing piece are escaped from the seat portion.

12. The adjustable high chair as claimed in claim 11, wherein the adjusting unit further comprises a guiding piece connected to the backrest and guiding the slide of the actuating piece.

13. The adjustable high chair as claimed in claim 12, wherein the guiding piece is integrally formed with the backrest.

14. The adjustable high chair as claimed in claim 11 or12, wherein the seat portion has a plurality of flutes for the securing piece to be respectively engaged into so that the backrest is fixed relatively to the seat portion at a predetermined angle.

15. The adjustable high chair as claimed in claim 14, wherein a plurality of recesses are further provided in one of the flutes for the securing piece to respectively engaged into.

16. The adjustable high chair as claimed in claim 11 or 12, wherein each of the transmitting pieces is pivotally connectedly at a point between two ends to the backrest.

17. The adjustable high chair as claimed in claim 11 or 12, wherein the adjusting unit further comprises a button connected to the actuating piece and serving as a safety lock whereby the actuating piece can be moved again when the button is pressed.

18. The adjustable high chair as claimed in claim 15, wherein the adjusting unit further has a button served as a safety lock connected to the actuating piece and when the button is pressed, the securing piece

is above the flute with a plurality of recesses in order to be engaged into another flute.

19. The adjustable high chair as claimed in claim 11 or 12, wherein the high chair further has a tray connected to the seat portion.

20. The adjustable high chair as claimed in claim 19, wherein the seat portion further has an arm and a movable piece engaged with the arm each other and the movable piece is connected to the tray to adjust the tray in height.

21. The adjustable high chair as claimed in claim 20, wherein the movable piece has a bump and the arm has a plurality of slits situated at different heights for the bump to be respectively engaged into to adjust the tray in height.

22. The adjustable high chair as claimed in claim 11 or 12, wherein the high chair further comprises a frame pivotally connected the seat portion.